P 18

G. R. S. 58]

Previous references.

1892-3

191 .

(Municipal)

File No. 445 of 92-9

Serial Nos. 1 — 4

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — — — — 4

Abstract for **Part B for** January 1894

SUBJECT.

The Accounts of the Chitaldroog Town Municipality for 1891-2.

	Dep. No.	Letter No.	Dated
1.	7428 / L 1314	3433	14.1.93.

From, The Comptroller,

— Forwards the report on the audit of the Chitaldroog Town Municipality for 1891-2

2	15091-2 / L 1784	14	3.93

To, The Comptroller, The Dy. Comnr Chitaldroog

Passes some remarks on the above

(a)	15093-9 / L 1785	14.3	93.

To, Dy. Comnrs letter Dest of the above

Forwards copies

GPB—8,500—21-7-14

SECTION Municl.

FILE No. 445 of 92-3.

SERIAL No. 1.

(General Serial No. 30.)

1893.

7428
14.1.93
L 1314

From Mayor Meyrick

To The Chief Secretary

Subject re Town of Meyrick

Dated 11

Despatched 14 January.

Received 16/1

Enclosures No.

General No. 3433.

No. as 1.

Forwards the report of H. Kullaffa on the audit of the Childrow Town Municipality for 1891-92

L.B. Br. Mun 14/1/93

COMPTROLLER'S OFFICE
11 JAN 93

No. 3433
Encl. 1

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 11th January 1893.

From
~~A. RANGASWAMI IYENGAR, Esq.,~~
The Comptroller of Mysore.

To
The Chief Secretary
to the Dewan of Mysore.

SIR,

I have the honor to forward for the information of Government the report of M. Kullappa the Accountant deputed by this Office, on the audit of the accounts of the Chitaldroog Town Municipality for 1891/92.

I have the honor to be
Sir
Your most obedient Servant
By Order
for Comptroller

Encl: to 39. / Report on the Audit of Accounts of the Cantonment Town Municipality for the year 1891-92

1. I examined all the books and Accounts maintained by the above Municipality (vide St. No 1.)

2. I beg to append Statement-No 2 shewing the Receipts and Expenditure and the balance in favour of the above Municipality on 30 June 92, together with a Demand & Collection Statement of Profession for the year under Report.

— Receipts —

3. All the Collections of Profession, Octroi, and Pound are entered

the Way Books of the
Collectors of Asst Receiver
to the Treasury Dept within
a week, who shall a receipt
which was Received at
Equadon & Barracks. (Under Art. No. 4.).
This is Contrary to para
graph (1) of Regs No 627-39/429 of
24 August 1891.
4. Receipts are invariably
granted by Postal Clerks
in Manuscript. No printed
Counterfoil Receipt books
have been supplied to
them as directed in
Regulations referred to above
This should be
done
5. With regard to this
addition of Receipts I
beg to state that no
Money is received by
the Treasury Agents
from December 1891.
And for the Quarter
ended the Treasury up
to that Month, Interests
have been received

4 thereof are read across the Imprest Account.

— Payments —

6. The sales factory to note that the payments have all been supported by proper vouchers and Authority. Payments of Rs 10/- and upwards have been made by Cheques from December 91. Clerk has been allowed a permanent advance of Rupees 25/- for payt of less than Rs 10/-. Payments have all been within the sanctioned Budget allotments except the Charges under Head Office which exceeds the grant by Rs 5-14-1. This may be allowed being too small a sum to be objected.

7. All the works executed are within the sanctioned Estimates and Budget grants. In the Jeypore Instance

money is advanced for
works and adjusted on
the completion of Completion
bills showing the measure.
Sheet to be certified by the
Auditor

8. Unexpended balance
of any drawn is credited
to "Deposits" with the
Account of Permanent
Advance on hand, and
paid as charges accrue.
This is irregular. Such
sum should be kept in
a box and lodged in
the Treasury for safe
custody

9. In conclusion I beg
to state that all the Registers
and Accounts of this
Municipality have been
fairly kept this year,
except Workshop & Shale-
which is incomplete

26.12.92 J. M. Mullaspie

No. 1.

of Books maintained in Chittaloor Town Munp.

Head Office :- 1. Abstract of receipts & expenditure -
2. Counterfoil of Cheques issued
3. Monthly account.
4. Cheques Register.

Auditors Office :-
1. Journal cash Account from Coy's
2. Ledger
3. Register of duty collected on Cloth.
4. — Do — on sheep & goats.
5. Rachal garden receipts
6. Sale of Manure Register.
7. Counterfoil receipt Books.
8. Permanent advance Register
9. Stock Register
10. Register of Arrears.
11. Assessment Roll.
12. Profit Register

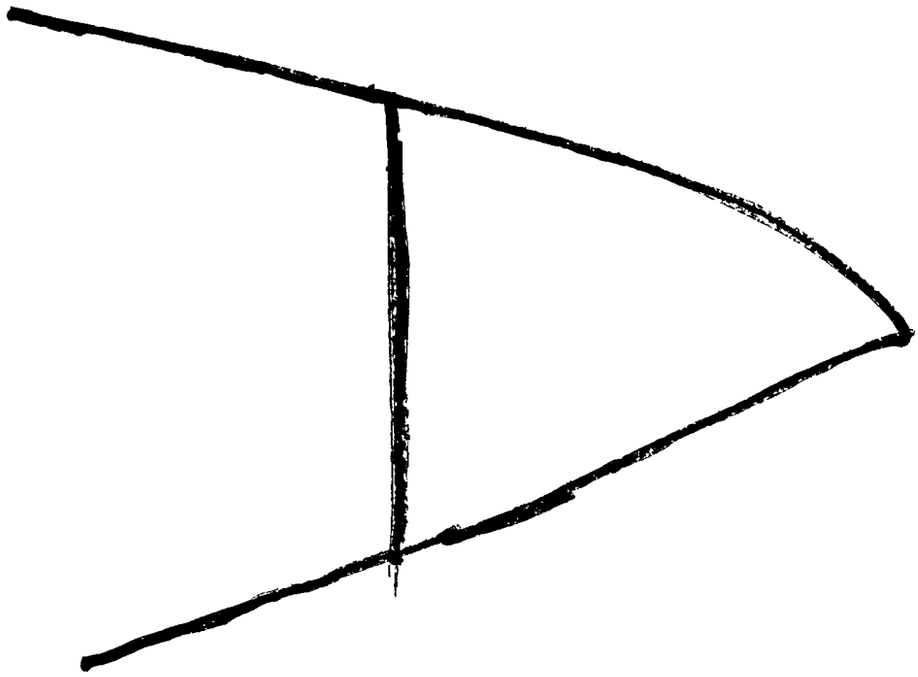
Motor Boats :- 1. Khata
2. Ledger
3. Quarterly Statement.
4. Journal Budget Statement
Books by Auditor.
5. Do — by Exec & Comp.
6. Journal Cash Petty Check.
7. Shanesheemari.
8. Individual Demand Collection Slip.

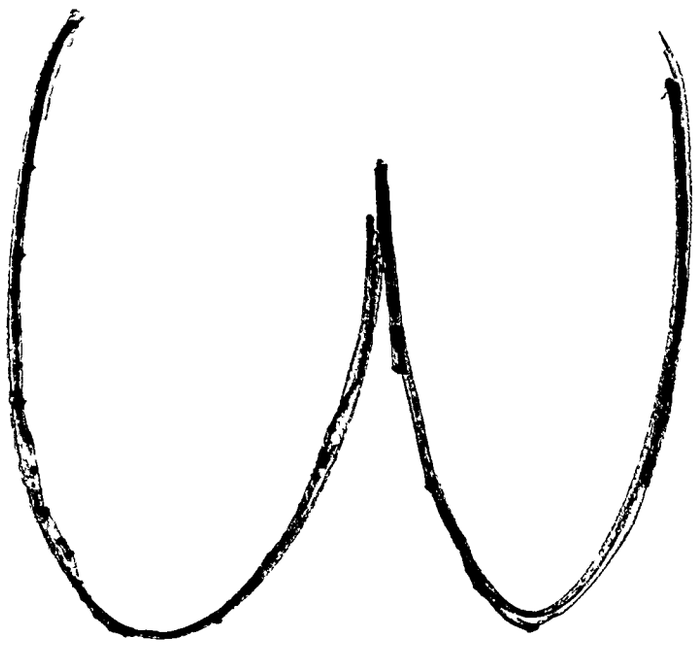
Pounds Keepers :- 1. Cattle Register
2. Remittance book.
3. Counterfoil Receipts.

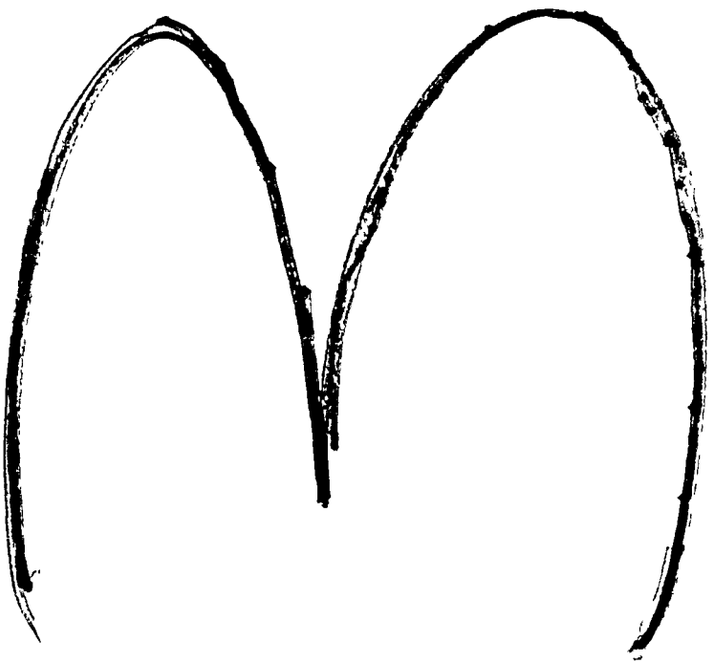
No 1.

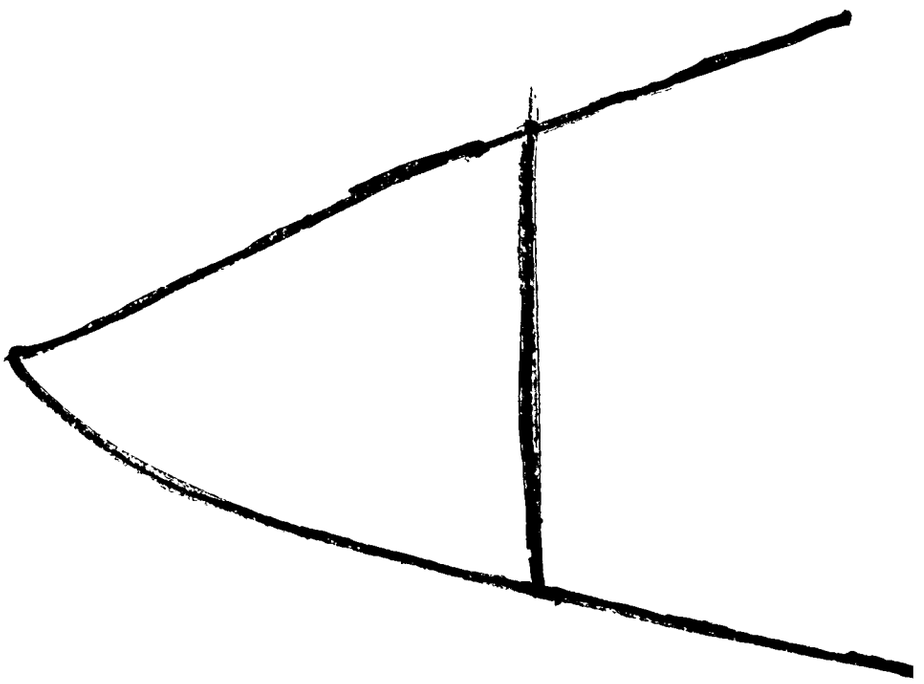
Statement shewing the troops disembarked by the Chittagong Flotilla

Armament









No 38

Statement Shewing the Demand and Collection of Rents of Chitaldroog Municipality for 1891-92

Description	Demand. For the Year 1890-91		Collection.		Balance		Demand for 1891-92		Amount of Melvi Kandayam	
	Rs	As	Rs	As	Rs	As	Rs	As	Rs	As
1. House Tax	1134	0	8	0	13	0	1138	8	1150	2
2. Loom Tax	137	0	4	0	4	0	137	0	128	0
3. Shop do	565	0	64	0	32	0	533	0	481	6
4. Oil mills do	42	0	4	0	4	0	46	0	58	0
5. Cart. Tax	155	0	56	0	34	0	166	0	173	0
6 Quarry do	81	0	81	0	80	0	80	0	80	0
7. Sale of grass	2	0	0	0	0	0	2	0	2	0
8. Irrigation Cess	15	2	15	2	0	0	4	0	0	0
Total	2164	2	1228	10	167	0	2106	2	2102	8

Balance Rs.

No 3.

Statement showing the Demand & Collection of Rohtak for the Year 1891-92.

No 4. 9

Statement- Shewing the dates on which Mohuissa Collections have been remitted to the Treasury:—

Date	Amount
23.2.92	270.4.4
29.2.92	177.12.4
11.3.92	191.12.4
16 3 92	1.4.4
28.3.92	260.6.4
30.3 92	2.12.4
01.3 92	80.4.4
14 4 92	279.10.8
23.4 92	108 12.4
24.4.92	7.4.4
26 4 92	12.4.4
29 4 92	33.4.4
14 5 92	169 4.4
25.5.92	221.3.4
30.5.92	43.8.4
31 5 92	7.4.4
7 6 92	89 4.4
15 6 92	40 12.4
23.6 92	25.4.4
30.6 92	88 4 4

Report

On the Audit of Accounts

of the Chief Constable

Town Municipality

for the Year 1891-92

Audited 30 January 92

SECTION Mounted

FILE No. 4450 1, 2 3

SERIAL No. R 41784 92

15091-92

L.F. 236.92

8 14/15 3/3/93

Read:-

Letter from the Comptroller dated 11: January 1893 c/o 3433, enclosing the report of the accountant deputed to audit the accounts of the Chittaldroog Municipality for the year 1891 92 ending 30: June 1892

— o —

Order thereon

The practice observed in the Chittaldroog Municipality of the Mohatarfa collections being remitted to the Treasury at different periods, ~~irregular~~ ~~intervals~~ as the collection agency chose is irregular and should be at once discontinued. They should hereafter be remitted to Treasury at least once a week as already directed in Govt Proceed dated 24: August 1891 c/o 6227-39/429.

2. Printed counterfoil receipt books should at once be supplied for use by the Pondkeepers.

3 The auditor reports that moneys collected under the head, "Miscellaneous" were "not remitted

It is reported that the instructions conveyed in Govt No 6227-39/429 dated 24th Augt 1891 in regard to the payment of collections to the Treasury, were not observed in the case of the Mohatarfa The attention of the Dy Commr is drawn to this, & he is requested to enforce strict observance of orders issued & to submit an explanation for omission in the past -

Treasury directly from November 1891, and for the sums paid into the Treasury up to that month intimations have been received thereof, and noted in the Jamakeeah account." The Dy Com is requested to state why the system of direct remittance to the Treasury was given up from November 1891, what amount was collected in the case of Miscellaneous Receipts, under that head since the beginning of the month, and by whom and under what head it was remitted to the Treasury.

4 An excess payment of Rs 5-14-1 is stated to have been made under "Head office" The circumstances under which the extra charge was incurred should be explained. by the Dy Com

5 Undischarged pay of the Establishments is alleged to have been credited to "Deposits" with the amount of permanent Advance on hand and ~~[illegible]~~ payments made as occasions arose. This is irregular. The attention of the Dy Com is invited to Govt Pro dated 24 August 97, No 6227-39/429, and be

12

and he is requested to see that such sums are in future adjusted by short drawals in two payabills of the following months.

6 The Moheadanga Khata which is said be incomplete should be written up early

To, Print 17 Chief Secy

The Comptroller

Dy Com Chittaldroog Dist

Memo

Copies to the Dy Coms of other Dists

B O

Chief Secy

R/ 1785

15093-9

L? 234-92

(General Serial No. 30.)

5/1/94

1893. 94-265-2

From The Deputy Commissioner Chitaldroog District.

To The Chief Secretary to the ~~Dewan~~ Government of Mysore

Dated 22nd August 1893.

Despatched

Received 28

SECTION Mundi

FILE No. 115 [illegible]-3

Enclosures No. nil.

General No. 138-

No. 110-

In reply to Government Proceedings No: 6091-2. dated 15th March 1893. Z-7234-92.

SUBJECT

Furnishing further particulars regarding the orders passed on the audit of Accounts of the Chitaldroog Municipality.

LB Mn 26/8

References (to be entered only in the Dewan's Office).

No. 132. Ex. 110.

Deputy Commissers office
Chitaldrug District
Dated 22d August 1893.

From,

The Deputy Commissioner
Chitaldrug District

To,

The Chief Secretary to the
Government of Mysore

Sir,

With reference to Government Proceedings No 15091-2 L F 234-92 dated 15th March 1893, passing orders on the audit of accounts of the Chitaldrug Municipality for the Year 1891/92, I have the honor to state as follows:

2 With regard to the omission to make payment of Profession Collections to the Treasury once a week, the Amildar explains that the Collection usually Commences on the 15th & closes by the 25th of the month and that the amount

is afterwards remitted to the Treasury once for all. This explanation is not satisfactory. Strict orders have therefore been issued that the present practice should be discontinued and that payments should be made to the Treasury every week.

3. Pound Keepers have now been supplied with printed Counterfoil receipt books as directed in para 2.

4. As regards the observation about the non-payment of Miscellaneous receipts direct to the Treasury Since November 1891, it is reported that in accordance with para 1 of Government Proceedings No. 6227-39 / L F 429 of 24th August 1891, all Sums realized by the Municipal Agency on all Miscellaneous claims except Pounds & notice fees are being entered in the Day book kept by the Municipality and then remitted to the Treasury with a challan

challan and the day book - The receipts under Pound & Notice fees have been paid direct to the Treasury. The amount Collected under Miscellaneous from November 1891 to end of June 1892, the Agency by which this Collection was made and the heads to which it was credited are shewn in the margin.

5. As regards the excess payment of Rs. 5/14/1 under Head Office no specific reason can be assigned except that the expenditure is based upon the figures furnished by the Comptroller from April 1891 to end of June 1892 - The lump sum charges thus furnished by him for the fifteen months of 1891/92 amount to Rs. 54-6-1 against the Budget provision of Rs. 48/- on account of the pay of District Municipal Clerk while the Contingent expense as incurred in this Office during the above period amounted

Nature of amount	Agency collected	Head of credit	
Pounds (fines & feeding charges)	Pound-keeper	X (c)	365-14-9
Building sites, Amalgamation fees,	Municipal Agency	X a, e 6-H & 46-K	357-12-6
Notice fees	Stanbogue	X (c)	6-12-
Refunds & sale of stray cattle.	Amildar & the Treasury Office	X & Misc.	350-4-4
		Total.	1080.7-1

amounted to Rs. 7-8-0 against
Rs. 8/ provided on that account
6- As to the Auditor's Statement
that the undisbursed pay of Esta-
-blishment was kept under deposit
with the amount of permanent
advance and paid as occasions
arose, I beg to state that no such
procedure seems to have existed.
The Amildar, however, states that
a sum of Rs. 6-0-0, being the pay
of a certain Constable of the town
Police at Chikaldara was drawn
in the pay bill for December 1891
but that under Orders of the Assist.
Superintendent of Police received
before the amount was actually paid,
a sum of Rs 5-9-10 was withheld
and duly adjusted by short drawal
in the Pay bill for January 1892.

The Maharaja Khabi has

been

17

been duly written up as directed.

I have the honor to be,

Sir

Your Most Obed. Sert

Deputy Commissioner

Chickasaw Dt.

Read.—

Letter from the Dy Comr of the Chittaldroog District dated 22nd August 1893 c/o 132/110 submitting the explanation called for in Govt Proceedings dated 4th March 1893 c/o 1509-1-2 / L J 234 92, in regard to the audit of accounts of the Chittaldroog Municipality for 1091-92.

Dept Mysore
FILE No. HH 59 92-3
SERIAL No 4

1897-8 - 923-1-94
L J 234-92 Enore

Order thereon

Para of Govt Proc 1, 4, 3

Para of Dy Comr's Letter 2, 3, 4

Recorded

Strict adherence to the ~~Huzoor~~ instructions contained in clause I of Para 7 of Govt Proceedings dated 26 August 1891 c/o 6527 39 / 4429 should be enjoined upon all the Vice Presidents in regard to the remittance of money collected in Municipalities

X Enjoin that remittances should be made free of postage.

2 As regards the excess expenditure of Rs 5-14-1, the Dy Comr states that no specific reason could be assigned as the lump sum charge of Rs 6-1 intimated by the Comptroller was adopted

the accounts of the
Budget provision of Rs 40. on
account of the pay of the Dist
office Clerk The system is not satisfactory Govt Proo
of Rs 5 14-1-0 on
The other Par[illegible] for [illegible] he asse
no special remarks

queue
was adopted in Coom. The C
therefore requested to explain the necessi
for the excess. The Dy Comr is also requested
(the clerks salary)
to state whether payment is not made
monthly by him and if so why a
correct account of monthly payments
was not maintained by him and
distributed among the several municipalities
in the usual proportions.

19/1/16

For Chief Secy

To The Dy Comr Chittaldroog Dist

Comptroller with a copy
of the Dy Comr's letter